

Plan for: Internal Review

Filename: IR.BPR

Generated: 03-10-1997 11:57:20

Unless otherwise marked, all dollars listed are in Actual Dollars,  
Product and Service Unit Costs are always displayed in Actual Dollars.

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## ***1.0 Strategic Plan***

### **1.1 Mission Statement**

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To provide USAR decision-makers with a full range of professional internal audit and related services that are timely, meet their needs and support the USARC mission.

### **1.2 Vision Statement**

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To provide value added internal audit and related services that are professional, timely, relevant, and consistently meet the expectations of customers.

## 1.3 Goals

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### **G1. Be Valued Members of the USAR Management Team**

This goal addresses the value added and relevant aspects of the vision statement.

Related Goals from other Plans: USARC vision, Impacts all USARC Goals; however, the majority of work is performed in the following:

- Redesign the command to achieve improvement through an organization that continuously provides value to customers, internally and externally.
- Equip and provide the material to support unit/individual training, required readiness objectives and standards, and the operational capability of units and systems upon mobilization and deployment.
- Provide an environment that supports and sustains a high quality of life for the reserve workforce and their family.
- Fully integrate army reserve force structure to meet the army program force.
- Train soldiers, leaders, and units to perform their assigned missions.
- Enable USAR Forces to mobilize, deploy, & demobilize required forces within established timeframes.

ASA (FM&C) Strategic Plan

DA Force XXI Redesign para 4-3), DA Pamphlet 100-XX

### **G2. Achieve Unsurpassed Quality**

This goal addresses the professionalism of the auditors, and well as the quality of the products they produce. It addresses the professional aspect (quality, objectivity, independence) of the vision statement. The General Accounting Office (GAO) defines government audit standards in the Yellow Book.

Related Goals from other Plans: USARC Vision "trained"

USARC Goals

- Train soldiers, leaders and units to perform their assigned mission.
- Attract, Acquire and retain high quality soldiers and FTS personnel to meet USAR TPU requirements.
- Redesign the Command to achieve improvement through an organization that continuously provides value to customers, internally and externally.

ASA (FM&C) Strategic Plan

DA Force XXI Redesign para 4-3), DA Pamphlet 100-XX

### **G3. Identify Current and Emerging Needs of USAR Decision-makers and Deliver Services to meet them.**

This goal addresses all aspects within IR's vision statement of meeting customer expectations.

Related Goals from other Plans: USARC Vision

USARC Goals

- Redesign the command to achieve improvement through an organization that continuously provides value to customers, internally and externally.

ASA (FM&C) Strategic Plan

DA Force XXI Redesign para 4-3), DA Pamphlet 100-XX

**G4. Streamline Processes to ensure Delivery of Timely and Relevant Products and Services**

In this goal, we address the timely and relevant portions of our vision statement.

Related Goals from other Plans: USARC Goal

- Redesign the command to achieve improvement through an organization that continuously provides value to customers internally and externally.

ASA (FM&C) Strategic Plan and Goals

**G5. Market IR Capabilities**

Insure that our customers, commander, staff, subordinate commanders; are aware of the services we can provide. Insure FORSCOM test results conducted by the DAIG that showed that IR was more cost effective and provided better service are promoted.

Related Goals from other Plans: USARC Goal - Provide timely and accurate information.

ASA (FM&C) Strategic Plan

ASA (FM&C) Goal (same)

## 1.4 Performance Measures

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### P1. Return on Investment

Definition: Ratio. Savings generated by Internal Review: Cost of Internal Review. Goal is at least 12:1 ratio. Costs computed on salaries and travel expenses. Savings computed on dollars saved or costs avoided and must be agreed to by management.

Validation: Semiannual Report to Congress DODIG 1717 Report. Assistance and Evaluation (A&E) Visits.

Units	1996	1997	1998	1999	2000
ratio	243	12	12	12	12

### P2. Results of Assistance and Evaluation visits

Definition: The three standards of measure on A&E Visits are Excellent, Good, and Needs Improvement. Goal is 50% or more "Good" in evaluated areas designated as MAJOR. A&E Visit checklist revised to include all regulatory references.

Validation: Every three years we must evaluate each subordinate command Internal Review office.

Units	1996	1997	1998	1999	2000
Percent	0	.5	.5	.5	.5

### P3. Results of Customer Surveys

Definition: Average of questions 7, 13, 20, 23 on standardized survey. Survey responses include 1-5. More is better. Goal is average of 4.6 or better. We will send this survey out after each engagement and once annually to obtain customer responses.

Validation: We will give survey to each customer after each engagement. USARC IR will send out annually USARC wide and use all responses to determine results. Each IR office will maintain surveys collected. We will review on Assistance and Evaluation Visits.

Units	1996	1997	1998	1999	2000
Average	4.28	4.3	4.4	4.5	4.6

### P4. Results of Customer Surveys

Definition: Average of responses to questions 5, 9, 10, 14, 15, 16, 17, 19, 21, 22 . Survey responses possibilities include 1-5. More is better. Goal is average of 4.5 or better.

Validation: We will give survey to each customer after each engagement. USARC IR will send out annually USARC wide and use all responses to determine results. Each IR office will maintain surveys collected. We will review on Assistance and Evaluation Visits..

Units	1996	1997	1998	1999	2000
Average response	3.98	4.15	4.25	4.35	4.5

**P5. Results of Customer Surveys**

Definition: Average of responses to questions 8 and 12 on standardized survey. Survey responses include 1-5. More is better. Goal is average of 4.25.

Validation: We will give survey to each customer after each engagement. USARC IR will send out annually USARC wide and use all responses to determine results. Each IR office will maintain surveys collected. We will review on Assistance and Evaluation Visits.

Units	1996	1997	1998	1999	2000
Average response	3.93	4.05	4.15	4.2	4.25

**P7. Ratio of Audit Benefits to Reports**

Definition: Each audit report will describe the monetary and/nonmonetary benefits found. Goal is a 1:1 ratio of audit benefits to reports.

Validation: Semiannual Report to Congress DODIG 1717 Report - DA currently devising methodology for tracking and defining nonmonetary benefits. Assistance and Evaluation visits. Track benefits of USARC audits as monetary or nonmonetary.

Units	1996	1997	1998	1999	2000
ratio	0	1	1	1	1

**P11. Percentage of timely Annual Assurance Statements (AAS)**

Definition: All subordinate commanders are required to submit an AAS which contributes to the quality and timeliness of USARC's AAS to FORSCOM. These AAS include the commanders' five year plan, a determination of whether or not the command has reasonable assurance that management controls are adequate, documentation on training conducted, and whether each person with management responsibilities has management control documented in their support form. Goal is USARC submits AAS to FORSCOM on time.

Validation: Track annual assurance statements from subordinate commanders and USARC AAS to FORSCOM.

Units	1996	1997	1998	1999	2000
Percentage	0	0	0	0	0

**P13. IR Productivity per Auditor**

Definition: Goal is to achieve 7 engagements per auditor per year USARC Wide. USARC staff already exceeds DA goal. Reservists generally count .15 auditor year. DA is still in process of defining or normalizing what an "engagement" is.

Validation: Semiannual Report to Congress DODIG 1717 Report. Assistance and Evaluation Visits.

Units	1996	1997	1998	1999	2000
Engagements	4.3	7	7	7	7

**P14. Percent Auditor's Obtaining Continuing Education Requirements**

Definition: GAO requires all government auditors to obtain 80 hours of continuing professional education every two years. The purpose of this education is to assist auditors in keeping up with changes in their environment and within auditing. Goal is 98% of auditors comply with standard.

Validation: Each office maintains a spreadsheet on their auditors to show compliance with standard. We coordinate all training for auditors for the army reserve. We will validate performance during A&E visits.

Units	1995	1996	1997	1998	1999
Percent	1	1	1	1	1
Units	2000	None	None	None	None
Percent	1	None	None	None	None

**P15. Ratio of Fill to Training Quotas**

Definition: We receive quotas from a variety of audit schools to include US Army Audit Agency, AF Audit, and DODIG. Our turnover of auditors USARC wide is approximately a third per year (total assigned 143). The goal is to maximize the efficient use of every quota we receive and attain at least a 1:1 ratio of use.

Validation: Monitoring attendance at schools versus quotas received.

Units	1996	1997	1998	1999	2000
Ratio	1	1	1	1	1

**P16. Results of Customer Surveys**

Definition: Average of responses to questions 5, 6, and 8 on standardized survey. Survey responses include 1-5. More is better. Goal is average of 4.5 or better. DA PA determined goal.

Validation: We will give survey to each customer after each engagement. USARC IR will send out annually USARC wide and use all responses to determine results. Each IR office will maintain surveys collected. We will review on Assistance and Evaluation Visits.

Units	1996	1997	1998	1999	2000
Average response	4.17	4.2	4.3	4.4	4.5

**P17. Results of Customer Surveys**

Definition: Average of responses to questions 11, 12, 15, 18, 21, and 22. Survey responses include 1-5. More is better. Goal is average of 4.6 or better. DA PAT determined goal.

Validation: We will give survey to each customer after each engagement. USARC IR will send out annually USARC wide and use all responses to determine results. Each IR office will maintain surveys collected. We will review on Assistance and Evaluation Visits.

Units	1996	1997	1998	1999	2000
Average of Responses	4.07	4.2	4.4	4.5	4.6



## 1.5 Strategies

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**S1. Link Audits to USAR Goals and Concentrate in High Risk Areas**

Spend at least 50% or more of total audit time in the following USARC Goals: Train soldiers, leaders, and units to perform their assigned mission (15/16 Civilian/Military Personnel management), Enable USAR forces to mobilize, deploy/redeploy & demobilize required forces within established timeframes (8), Fully integrate army reserve force structure to meet the army program force (8-Forces Management), Equip and provide the materiel to support unit/individual training required readiness objectives and standards, and the operational capability of units and systems upon mobilization (9-Maintenance and repair of equipment, 13-Supply Operations - Retail), Provide an environment that supports and sustains a high quality life for the reserve workforce and their family (23-Military Pay and Benefits, 24-Civilian Pay and Benefits), Redesign the command to achieve improvement through an organization that continuously provides value to customers, internally and externally (25-Program and Budget, 26-Other Comptroller Functions).

**S2. Provide Information on Audit Standards**

Provide information on standards through A&E checklist, A&E visit, USARC 20-1, Double Eagle Articles and USARC conference. Challenge all personnel and recognize the best through the USARC IR Awards Program.

**S3. Provide Information on Audit Education Opportunities**

Notify all subordinate internal review offices of classes available and a reasonable timeframe to respond. These classes provide auditors with hands on audit training according to standards.

**S4. Develop and Maintain Positive Working Relationships**

Positive working relationship includes: Listening to and recognizing customer viewpoints, using customer survey responses to adjust our operations to provide better services. Better in the following areas quality, timeliness, and providing value.

**S5. Provide High Quality Audit Products and Services**

High quality products and services include clear, concise reports with practical and effective recommendations.

**S6. Request Customer Needs**

Request audit plan input from our customers once a year. Follow through with feedback to them on approximate time will start audit. When 30 days from start, negotiate timeline for completion.

- S7. Improve Planning and Organization of Audits**  
Plan and organize audits and auditor days to ensure each auditor is used efficiently and effectively. Share best practices within the command through command information channels, Double Eagle articles, Annual Conference and Assistance and Evaluation Visits.
- S8. Provide Training on Best Audit Practices**  
Provide training on new or successful practices through phone calls, site visits, annual conference, USARC audit handbook, providing input to USAAA on reserve needs, providing instructors or lesson plans for audit classes. USARC reserve audit personnel turnover approximately once every three years; therefore, this is a continuous process.
- S9. Pursue Additional Skill Identifier for Auditors**  
Auditors are required to obtain 80 hours of training biannually. Our reserve auditors don't get the ASI (45A or 73D) based on this required education. There is also no way for us to track qualified auditors within the current system since these two ASIs also identify budget personnel. These two causes affect readiness in that many of our reserve auditors are considered "unqualified" because they don't hold the ASI even though "qualified" to perform audits.
- S10. Provide Information on Best Audit Practices**  
Provide information gathered command wide to all auditors on effective practices, effective audits, and results of surveys to commanders on needs. We will provide this information through Double Eagle articles, command information program, conferences and assistance and evaluation visits.
- S11. Provide Personnel to Participate on DA Process Action Teams**  
Provide USAR IR personnel to participate on DA process action teams.
- S12. Evaluate Processes for Streamlining**  
Evaluate current audit processes to improve efficiency and maintain effectiveness. Look at possible reengineering of processes prior to RCAS implementation. Evaluate software available for possible command wide use.
- S13. Provide Information for Marketing**  
We will provide marketing information such as DA level or USARC level survey results, best offices, and successful marketing practices through command information, Double Eagle Articles, conferences, telephone calls and Assistance and Evaluation Visits.

**S14. Publicize Cost Effectiveness of Internal Review**

Publicize return on investment to customers through Double Eagle Articles, CXO & GO Conferences, and other applicable forums.

## 1.6 Mapping of Goals, Performance Measures, and Strategies

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Goals	Performance Measures	Strategies	
<b>G1</b>			Be Valued Members of the USAR Management Team
	<b>P1</b>		Return on Investment
		<b>S1</b>	Link Audits to USAR Goals and Concentrate in High Risk Areas
		<b>S14</b>	Publicize Cost Effectiveness of Internal Review
	<b>P4</b>		Results of Customer Surveys
		<b>S4</b>	Develop and Maintain Positive Working Relationships
		<b>S6</b>	Request Customer Needs
	<b>P7</b>		Ratio of Audit Benefits to Reports
		<b>S5</b>	Provide High Quality Audit Products and Services
	<b>P13</b>		IR Productivity per Auditor
		<b>S7</b>	Improve Planning and Organization of Audits
<b>G2</b>			Achieve Unsurpassed Quality
	<b>P2</b>		Results of Assistance and Evaluation visits
		<b>S2</b>	Provide Information on Audit Standards
		<b>S8</b>	Provide Training on Best Audit Practices
	<b>P3</b>		Results of Customer Surveys
		<b>S3</b>	Provide Information on Audit Education Opportunities
		<b>S8</b>	Provide Training on Best Audit Practices
		<b>S2</b>	Provide Information on Audit Standards
	<b>P14</b>		Percent Auditor's Obtaining Continuing Education Requirements

Goals	Performance Measures	Strategies	
		<b>S3</b>	Provide Information on Audit Education Opportunities
		<b>S8</b>	Provide Training on Best Audit Practices
	<b>P15</b>		Ratio of Fill to Training Quotas
		<b>S3</b>	Provide Information on Audit Education Opportunities
		<b>S9</b>	Pursue Additional Skill Identifier for Auditors
<b>G3</b>			Identify Current and Emerging Needs of USAR Decision-makers and Deliver Services to meet them.
	<b>P5</b>		Results of Customer Surveys
		<b>S4</b>	Develop and Maintain Positive Working Relationships
		<b>S6</b>	Request Customer Needs
		<b>S8</b>	Provide Training on Best Audit Practices
		<b>S10</b>	Provide Information on Best Audit Practices
	<b>P11</b>		Percentage of timely Annual Assurance Statements (AAS)
		<b>S4</b>	Develop and Maintain Positive Working Relationships
<b>G4</b>			Streamline Processes to ensure Delivery of Timely and Relevant Products and Services
	<b>P16</b>		Results of Customer Surveys
		<b>S1</b>	Link Audits to USAR Goals and Concentrate in High Risk Areas
		<b>S10</b>	Provide Information on Best Audit Practices
		<b>S8</b>	Provide Training on Best Audit Practices
		<b>S11</b>	Provide Personnel to Participate on DA Process Action Teams
		<b>S12</b>	Evaluate Processes for Streamlining
<b>G5</b>			Market IR Capabilities
	<b>P17</b>		Results of Customer Surveys
		<b>S4</b>	Develop and Maintain Positive Working Relationships

Goals	Performance Measures	Strategies	
		S5	Provide High Quality Audit Products and Services
		S13	Provide Information for Marketing

## ***2.0 Operations Analysis***

### **2.1 Products and Services**

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**PS1. Full Scope Audits**

Customers/Stakeholders: USARC Commanding General  
USARC Staff  
Subordinate Commanders  
External Auditors

**PS2. Quick Response Audits**

Customers/Stakeholders: USARC Commanding General  
USARC Staff  
Subordinate Commanders  
External Auditors

**PS3. Consulting Reports**

Customers/Stakeholders: USARC Commanding General  
USARC Staff  
Subordinate Commanders

**PS4. Advisory Reports**

Customers/Stakeholders: USARC Commanding General  
USARC Staff  
Subordinate Commanders

**PS5. Monitor/Coordinate External Audit Agencies Visits**

Customers/Stakeholders: USARC Commanding General  
USARC Staff  
Subordinate Commanders

**PS6. Followup on Findings and Recommendations**

Customers/Stakeholders: USARC Commanding General  
USARC Staff  
Subordinate Commanders

**PS7. Subordinate Internal Review Office Assistance and Evaluation Reports**

Customers/Stakeholders: Subordinate Commanders

Subordinate IR Offices

**PS8. Professional Development training coordination**

Customers/Stakeholders: Auditors (511 series, 45A, 73D)

Internal Review Administrative Personnel

**PS9. Management Control Process**

Customers/Stakeholders: Commander, USARC

MSC Commanders

Management Control Administrators

Department of the Army

USARC Staff

Assessable Unit Managers

OCAR

**PS10. Congressional Reports (1574, 1717, Internal Audit time Report)**

Customers/Stakeholders: USARC Commanding General

Congress

US Army Audit Agency

Subordinate IR offices

**PS11. Audit Policy, Guidance, Assistance**

Customers/Stakeholders: Commander, USARC

All internal review personnel

USARC Staff

DA

## 2.2 Activities and Activity Costs

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*Table 2.2-1 Activity Costs*

Act	Activity Name	Total Ops Cost	First Level Costs	Second Level Costs
A0	To provide a full range of professional internal audit	902,724		



	and related services			
A1	Audit		492,934	
A11	Full Scope Audits			288,859
A12	Quick Response Audits			133,382
A13	Consulting Reports			53,337
A14	Advisory Reports			17,356
A2	Audit Compliance Services		117,638	
A21	Liaison			87,191
A22	Audit Followup			30,447
A3	Management Control Process		176,664	
A31	Management Control Process			176,664
A4	MUSARC IR Programs		115,488	
A41	Assistance and Evaluation Visits			68,075
A42	Professional Development of Auditors			23,495
A43	Provide Information, Policy, Procedures on Auditing			23,918

#### *As-Is Operations Costs*

1996	1997	1998	1999	2000	2001
902,724	0	0	0	0	0

## 2.3 Products and Service Costs

*Table 2.3-1 Products and Services*

Title	Annual Volume	Total Cost (\$)	Unit Cost (Actual \$)
PS1 Full Scope Audits	24	288,859	12,035.79
PS2 Quick Response Audits	16	132,048.18	8,253.01
PS3 Consulting Reports	14	52,270.26	3,733.59
PS4 Advisory Reports	5	17,356	3,471.2
PS5 Monitor/Coordinate External Audit Agencies Visits	15	87,191	5,812.73
PS6 Followup on Findings and Recommendations	13	30,447	2,342.08
PS7 Subordinate Internal Review Office Assistance and Evaluation Reports	13	68,075	5,236.54
PS8 Professional Development training coordination	143	23,495	164.3
PS9 Management Control Process	189	176,664	934.73
PS10 Congressional Reports (1574, 1717, Internal Audit time Report)	6	2,400.56	400.09
PS11 Audit Policy, Guidance, Assistance	906	23,918	26.4

## 2.4 Unallocated: Sources and Costs

A0 To provide a full range of professional internal audit and related services

Unallocated: 0

None

**A1 Audit**

Unallocated: 0

None

**A11 Full Scope Audits**

Unallocated: 0

None

**A12 Quick Response Audits**

Unallocated: 0

None

**A13 Consulting Reports**

Unallocated: 0

None

**A14 Advisory Reports**

Unallocated: 0

None

**A2 Audit Compliance Services**

Unallocated: 0

None

**A21 Liaison**

Unallocated: 0

None

**A22 Audit Followup**

Unallocated: 0

None

**A3 Management Control Process**

Unallocated: 0

None

**A31 Management Control Process**

Unallocated: 0

None

**A4 MUSARC IR Programs**

Unallocated: 0

None

**A41 Assistance and Evaluation Visits**

Unallocated: 0

None

**A42 Professional Development of Auditors**

Unallocated: 0  
None

**A43 Provide Information, Policy, Procedures on Auditing**

Unallocated: 0  
None

### ***3.0 Initiatives***

#### **3.1 Initiatives**

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None

## ***4.0 Alternatives***

### **4.1 Package Initiatives**

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No Initiatives

## 4.2 Cost and Performance Comparisons

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Table 4.2-1 Economic Analysis

	ALT A	ALT B	ALT C
RADCF Savings Hi	0.00	0.00	0.00
RADCF Savings	0.00	0.00	0.00
RADCF SavingsLo	0.00	0.00	0.00
ROI 1997 (%)	0.00	0.00	0.00
ROI 1998 (%)	0.00	0.00	0.00
ROI 1999 (%)	0.00	0.00	0.00
ROI 2000 (%)	0.00	0.00	0.00
ROI 2001 (%)	0.00	0.00	0.00
RA ROI Hi (%)	0.00	0.00	0.00
RA ROI (%)	0.00	0.00	0.00
RA ROI Lo (%)	0.00	0.00	0.00
IRR (%)	<= 0	<= 0	<= 0
Discounted Payback (years)	None	None	None

Figure 4.2-1 Alternative Costs

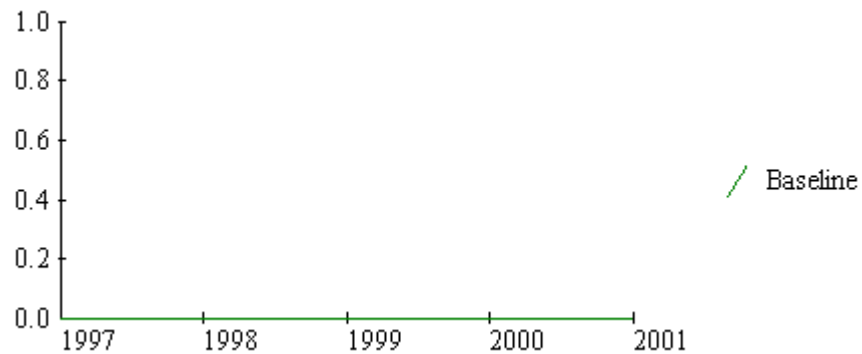


Figure 4.2-2 Return on Investment

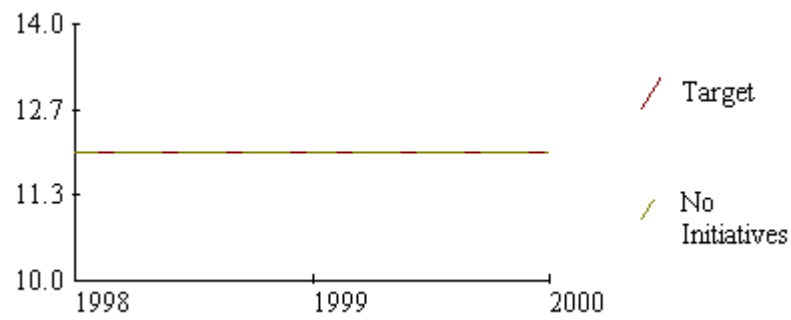


Figure 4.2-3 Results of Assistance and Evaluation visits

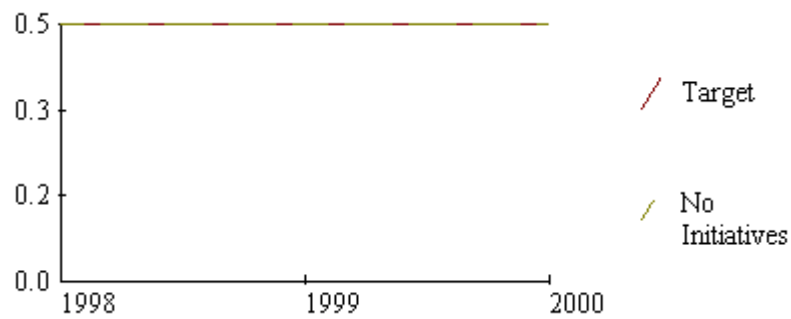


Figure 4.2-4 Results of Customer Surveys

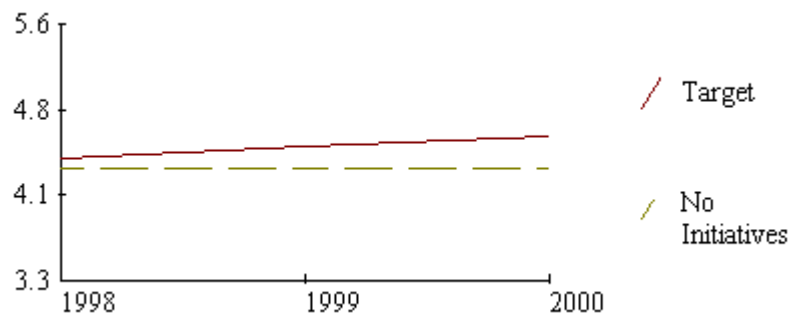


Figure 4.2-5 Results of Customer Surveys

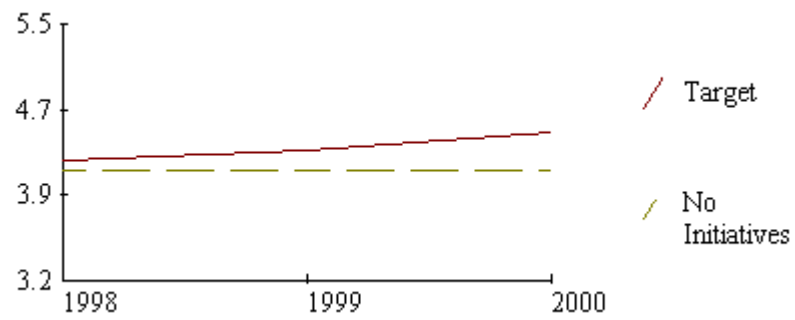


Figure 4.2-6 Results of Customer Surveys

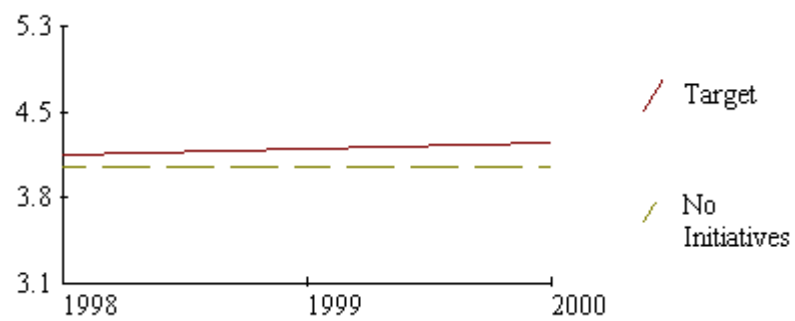


Figure 4.2-7 Ratio of Audit Benefits to Reports

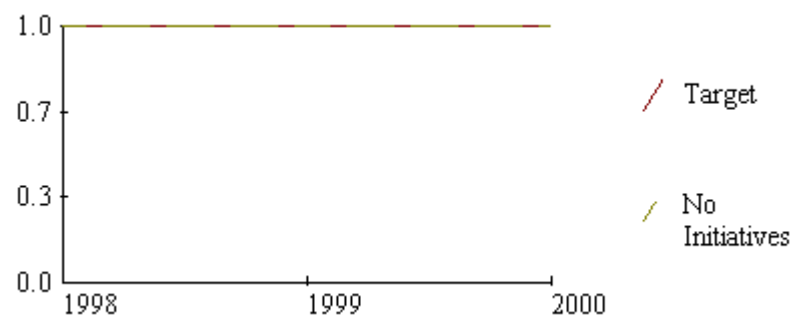




Figure 4.2-8 Percentage of timely Annual Assurance Statements (AAS)

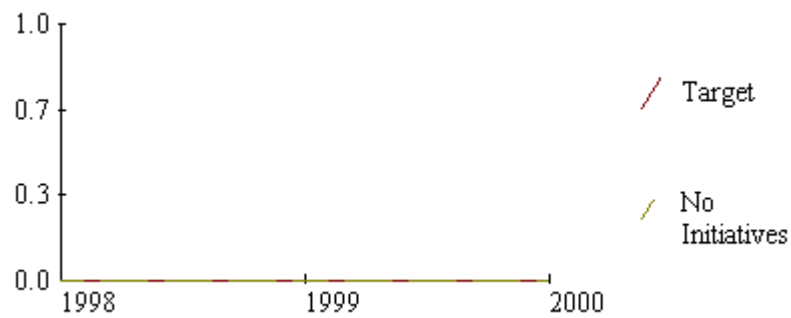


Figure 4.2-9 IR Productivity per Auditor

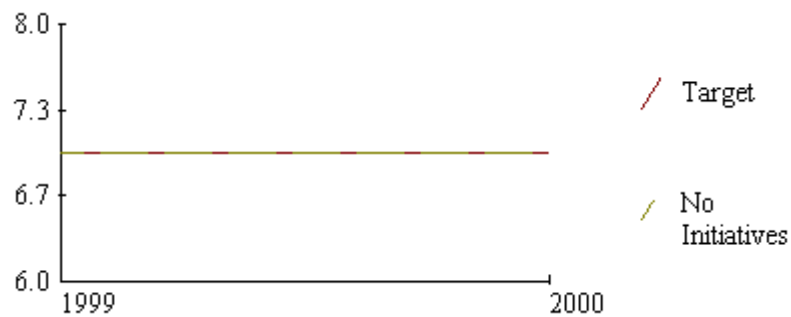


Figure 4.2-10 Percent Auditor's Obtaining Continuing Education Requirements

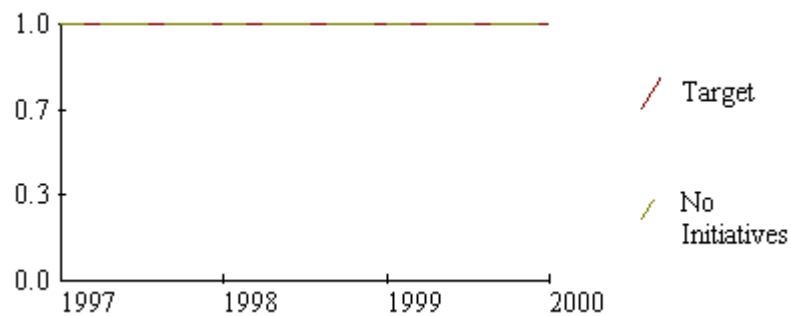


Figure 4.2-11 Ratio of Fill to Training Quotas

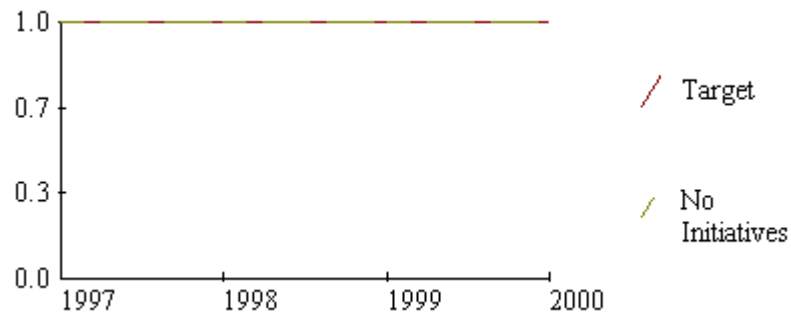


Figure 4.2-12 Results of Customer Surveys

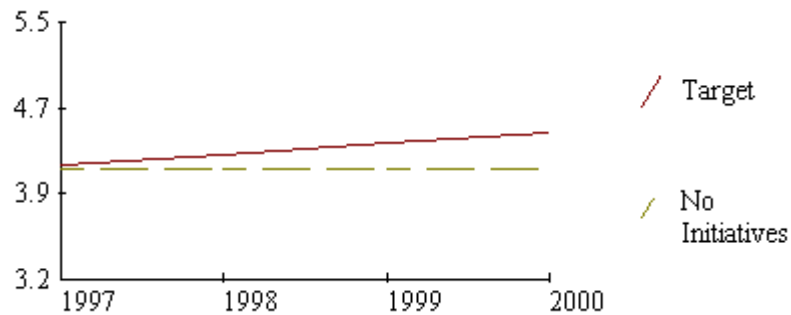


Figure 4.2-13 Results of Customer Surveys

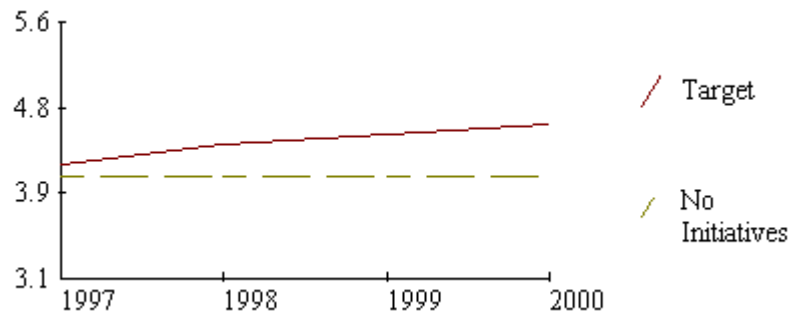


Table 4.2-2 Performance Comparison

Performance Measure	Baseline	Alternative A	Alternative B	Alternative C
Return on Investment	Green			
Results of Assistance and Evaluation visits	Green			
Results of Customer Surveys	Red			
Results of Customer Surveys	Red			
Results of Customer Surveys	Red			
Ratio of Audit Benefits to Reports	Green			
Percentage of timely Annual Assurance Statements (AAS)	Green			

IR Productivity per Auditor	Green			
Percent Auditor's Obtaining Continuing Education Requirements	Green			
Ratio of Fill to Training Quotas	Green			
Results of Customer Surveys	Red			
Results of Customer Surveys	Red			

**KEY**

Green: Meets target every year.

Yellow: Meets target some years.

Red: Never meets target.

## 5.0 Actuals

### 5.1 Actuals versus Predicted

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*Actual Costs: 1997*

	Actual	Predicted	Actual - Predicted
Total_Costs	None	0	None
<b>Initiative Costs</b>			
None			
<b>Performance</b>			
None			

## 6.0 Appendix Report

### 6.1 Planning Linkages

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G1 Team		Be Valued Members of the USAR Management
	P1	Return on Investment
	S1	Link Audits to USAR Goals and Concentrate in High Risk Areas
	S14	Publicize Cost Effectiveness of Internal Review
	P4	Results of Customer Surveys
	S4	Develop and Maintain Positive Working Relationships
	S6	Request Customer Needs
	P7	Ratio of Audit Benefits to Reports
	S5	Provide High Quality Audit Products and Services
	P13	IR Productivity per Auditor
	S7	Improve Planning and Organization of Audits
G2		Achieve Unsurpassed Quality
	P2	Results of Assistance and Evaluation visits
	S2	Provide Information on Audit Standards
	S8	Provide Training on Best Audit Practices
	P3	Results of Customer Surveys
	S3	Provide Information on Audit Education Opportunities
	S8	Provide Training on Best Audit Practices
	S2	Provide Information on Audit Standards
	P14	Percent Auditor's Obtaining Continuing Education Requirements
	S3	Provide Information on Audit Education Opportunities
	S8	Provide Training on Best Audit Practices
	P15	Ratio of Fill to Training Quotas
	S3	Provide Information on Audit Education Opportunities
	S9	Pursue Additional Skill Identifier for Auditors
G3 Services to meet them.		Identify Current and Emerging Needs of USAR Decision-makers and Deliver
	P5	Results of Customer Surveys
	S4	Develop and Maintain Positive Working Relationships
	S6	Request Customer Needs
	S8	Provide Training on Best Audit Practices
	S10	Provide Information on Best Audit Practices
	P11	Percentage of timely Annual Assurance Statements (AAS)
	S4	Develop and Maintain Positive Working Relationships
G4 Services		Streamline Processes to ensure Delivery of Timely and Relevant Products and
	P16	Results of Customer Surveys
	S1	Link Audits to USAR Goals and Concentrate in High Risk Areas
	S10	Provide Information on Best Audit Practices
	S8	Provide Training on Best Audit Practices
	S11	Provide Personnel to Participate on DA Process Action Teams
	S12	Evaluate Processes for Streamlining
G5		Market IR Capabilities
	P17	Results of Customer Surveys
	S4	Develop and Maintain Positive Working Relationships

S5	Provide High Quality Audit Products and Services
S13	Provide Information for Marketing

## 6.2 Detailed Worksheets

### 6.2.1 Operation Costs:

Item	1996	1997
Labor	812037	
Info technology		
Materials		
Equipment		
Facilities		27872
General Admin	994	
TDY Costs		61821
Other		
Item9		
Item10		
Item11		
Item12		
Item13		
Total	902724	0







### 6.3 Alternatives Details

Table 6.3-1 No Initiatives

Item	1996	1997	1998	1999	2000
Operations Costs	902724	0	0	0	0

Item 2001  
Operations Costs0

### 6.4 Notes

Module 1. Plan Screen Title: Strategic Plan Overview Modified: 9/3/96 09:08:37

This is the first step in the BPR process for the IR/USARC. We want to document what we do, performance standards and our strategy for improving our processes.

Screen Title: Goals: Details Modified: 9/4/96 12:50:35

Customers are defined persons or entities who request services (audits, auditor training, management control training, audit replies, and audit liaison) such as USARC Commander, subordinate commanders, USARC staff, and external audit agencies.

Screen Title: Performance Measure: DetailsModified: 9/4/96 13:29:39

No Note

Screen Title: Mission and Strategic Vision Statements Modified: 9/6/96 09:36:34

Internal audit and related services include: full scope and quickresponse audits, consulting and advisory services, liaison with external audit agencies, administration of the management control process (MCP), and oversight of subordinate command Internal Review (IR) and MCP programs.